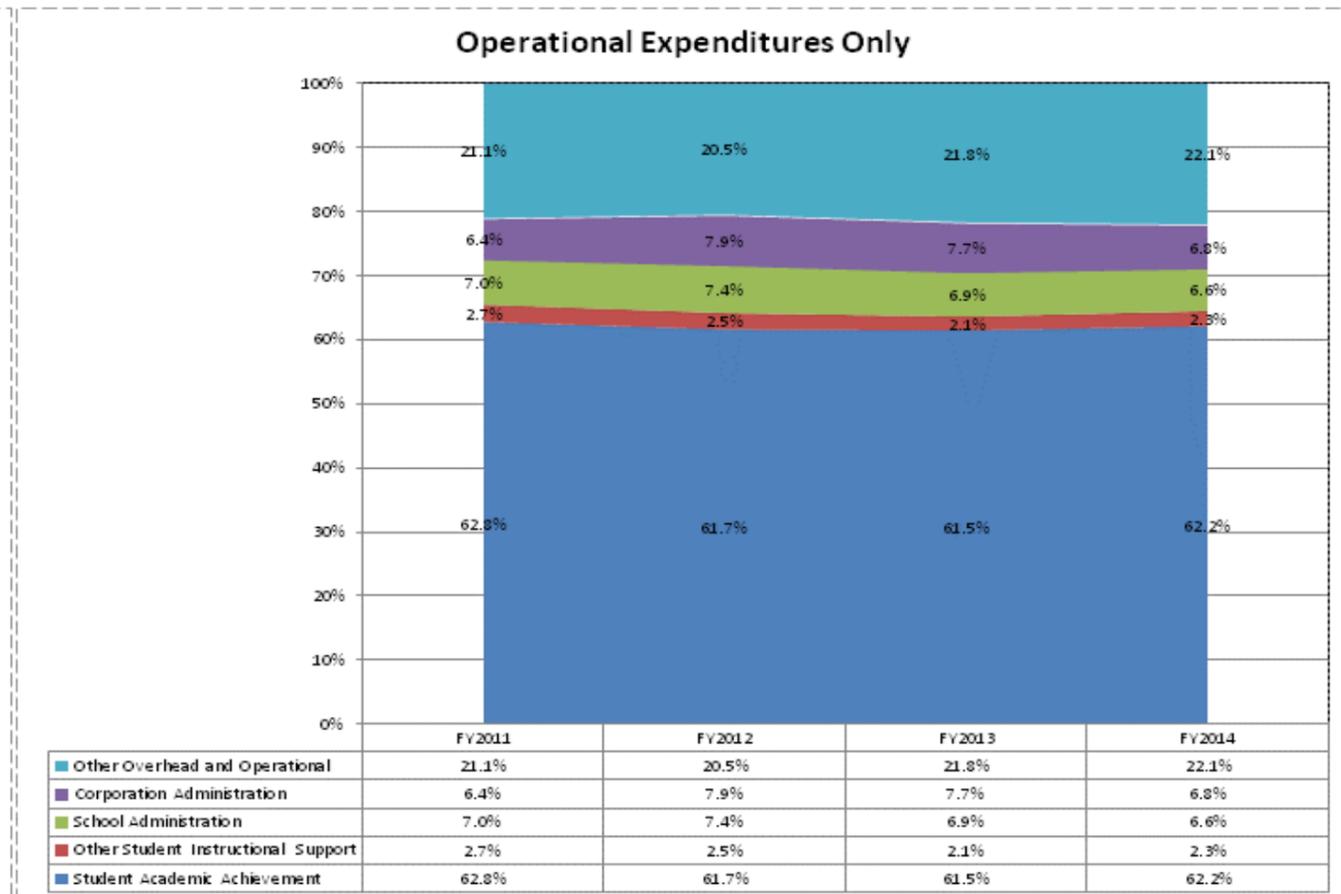
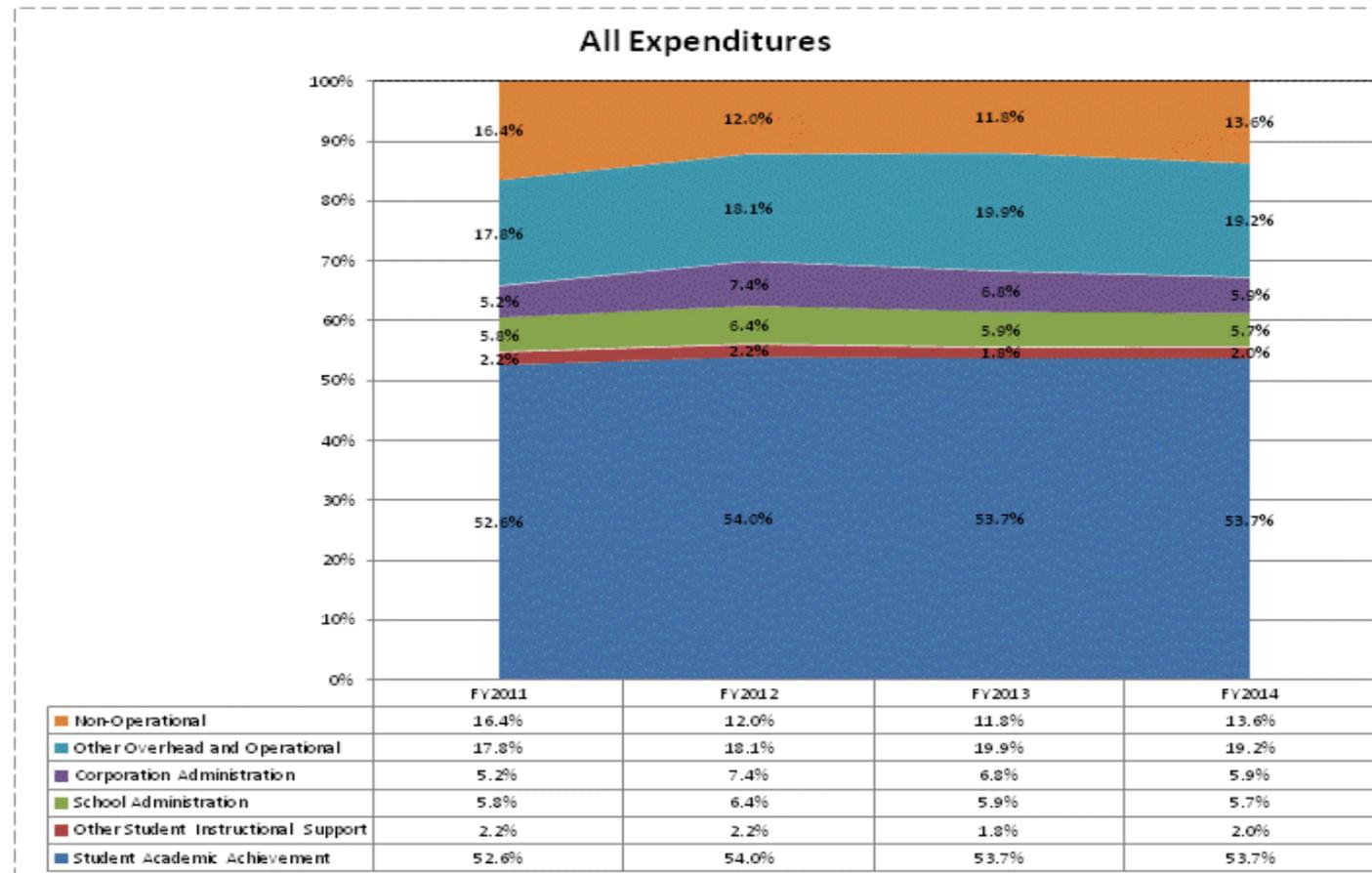


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Peru Community Schools (5635)

Peru Community Schools (5635)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,262,770	44.4%	\$12,547,352	53.2%	\$10,644,351	53.7%	\$10,923,767	53.7%
Student Instructional Support	\$1,427,900	5.2%	\$1,803,042	7.6%	\$1,536,934	7.8%	\$1,553,157	7.6%
Overhead and Operational Nonoperational	\$4,099,362	14.9%	\$5,258,133	22.3%	\$5,279,591	26.7%	\$5,095,269	25.0%
Nonoperational	\$9,808,983	35.5%	\$3,962,924	16.8%	\$2,345,156	11.8%	\$2,770,217	13.6%
Grand Total	\$27,599,014		\$23,571,452		\$19,806,032		\$20,342,410	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	49.6%	60.9%	61.5%	61.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Peru Community Schools (5635)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$4,569	\$121,631	\$373,167	\$432,790	> 500%	256%	16%
11100 Regular Programs; Elementary	\$3,320,903	\$4,596,468	\$3,795,326	\$3,934,310	18%	-14%	4%
11200 Regular Programs; Middle/Junior High	\$1,172,779	\$1,446,594	\$1,203,264	\$1,176,821	0%	-19%	-2%
11300 Regular Programs; High School	\$1,932,654	\$2,592,883	\$2,313,925	\$2,281,826	18%	-12%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$80,606	\$82,454	N/A	N/A	2%
11450 Vocational Education; Consumer and Homemaking	\$208,504	\$139,633	\$107,117	\$109,134	-48%	-22%	2%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$87,550	\$191,120	\$266,074	\$393,073	349%	106%	48%
12110 Gifted And Talented; Gifted and Talented	\$169,080	\$197,016	\$201,669	\$174,764	3%	-11%	-13%
12210 Mental Disabilities; Mild Mental Disabilities	\$258,132	\$380,901	\$204,641	\$214,048	-17%	-44%	5%
12520 Culturally Different; Compensatory	\$5,012	\$4,502	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$362,895	\$528,730	\$379,862	\$297,472	-18%	-44%	-22%
12710 Equal Opportunity At Risk	\$155,980	\$218,624	\$181,458	\$149,558	-4%	-32%	-18%
12900 Other Special Programs	\$1,853	\$28,735	\$240	\$139	-92%	-100%	-42%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$66,367	\$74,501	N/A	N/A	12%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$0	\$0	\$1,702	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$3,699	\$24,353	N/A	N/A	> 500%
14200 Summer School Programs; Middle/Junior High School	\$15,089	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$67,538	\$44,189	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$42,287	\$19,211	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$58,041	\$68,803	\$3,111	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$373,383	\$305,709	\$282,296	\$291,828	-22%	-5%	3%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$481,797	\$590,885	\$422,804	\$455,845	-5%	-23%	8%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$101,615	\$164,905	\$67,381	\$41,591	-59%	-75%	-38%
17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$4,295	\$0	\$0	\$0	-100%	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$1,233	\$791	\$3,506	\$2,014	63%	154%	-43%
22110 Improvement of Instruction; Service Area Direction	\$5,789	\$45,648	\$68,306	\$65,488	> 500%	43%	-4%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$2,600	-\$2,600	N/A	N/A	-200%
22130 Improvement of Instruction; Instructional Staff Training	\$193,953	\$116,536	\$124,763	\$59,521	-69%	-49%	-52%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,592	\$0	\$5,214	\$4,921	7%	N/A	-6%
22210 Library/Media Services; Service Area Direction	\$268,433	\$234,199	\$250,007	\$253,710	-5%	8%	1%
22220 Library/Media Services; School Library	\$20,168	\$22,872	\$11,946	\$3,185	-84%	-86%	-73%
22230 Library/Media Services; Audiovisual	\$2,014	\$2,697	\$1,708	\$2,777	38%	3%	63%
22250 Library/Media Services; Computer Assisted Instruction Services	\$222,310	\$0	\$3,436	\$0	-100%	N/A	-100%
22290 Library/Media Services; Other Educational Media Services	\$0	\$8,355	\$8,173	\$11,840	N/A	42%	45%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$2,346	\$15,729	N/A	N/A	> 500%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$111,050	\$0	\$9,282	N/A	-92%	N/A
22360 Instruction, Related Technology; Network Support	\$46,092	\$67,623	\$37,060	\$28,088	-39%	-58%	-24%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$5,000	\$75	N/A	N/A	-99%
22400 Academic Student Assessment	\$0	\$0	\$8,710	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,200	\$16,548	N/A	N/A	> 500%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$802	\$58,127	\$75,691	N/A	> 500%	30%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$232,424	\$293,239	\$92,405	\$241,291	4%	-18%	161%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$2,999	\$6,837	\$0	N/A	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$491,477	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$21,687	\$0	\$0	\$0	-100%	N/A	N/A
Student Academic Achievement Total	\$10,334,127	\$12,547,352	\$10,644,351	\$10,923,767	6%	-13%	3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$5,140	\$0	\$0	N/A	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Peru Community Schools (5635)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21120 Attendance and Social Work Services; Attendance Services	\$40,229	\$63,400	\$400	\$2,500	-94%	-96%	> 500%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$18,584	\$9,553	\$22,101	\$18,060	-3%	89%	-18%
21220 Guidance Services; Counseling Services	\$199,541	\$262,223	\$179,224	\$205,482	3%	-22%	15%
21240 Guidance Services; Information Services	\$13,654	\$6,408	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$57,070	\$180,579	\$143,643	\$139,601	145%	-23%	-3%
21390 Health Services; Other Health Services	\$0	\$0	\$15,998	\$36,974	N/A	N/A	131%
21410 Psychological Services; Service Area Direction	\$4,515	\$4,880	\$0	\$0	-100%	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$157	\$11	N/A	N/A	-93%
24100 Office of The Principal	\$778,514	\$1,173,752	\$1,042,165	\$1,057,512	36%	-10%	1%
24900 Other Support Services, School Administration	\$83,921	\$97,108	\$133,245	\$93,018	11%	-4%	-30%
Student Instructional Support Total	\$1,196,028	\$1,803,042	\$1,536,934	\$1,553,157	30%	-14%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$23,882	\$31,977	\$62,866	\$47,033	97%	47%	-25%
23150 Board of Education; Legal Services	\$6,156	\$6,520	\$8,517	\$15,191	147%	133%	78%
23160 Board of Education; Promotion Expenses	\$0	\$0	\$238	\$0	N/A	N/A	-100%
23190 Board of Education; Other Governing Body Services	\$25,579	\$7,360	\$0	\$0	-100%	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$260,856	\$473,999	\$591,848	\$531,489	104%	12%	-10%
23220 Executive Administration; Community Relations	\$898	\$10,218	\$5,685	\$4,940	450%	-52%	-13%
25110 Fiscal Services; Office of The Business Manager	\$95,459	\$189,218	\$221,604	\$240,359	152%	27%	8%
25191 Other Fiscal Services; Refund of Revenue	\$729	\$1,344	\$25,062	\$5,643	> 500%	320%	-77%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,446	\$12,056	\$9,875	\$10,654	> 500%	-12%	8%
25196 Other Fiscal Services; Cash Change	\$300	\$245	\$250	\$270	-10%	10%	8%
25199 Other Fiscal Services; Other	\$114	\$1,973	\$10,937	\$5,486	> 500%	178%	-50%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$295	\$0	\$0	N/A	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$0	\$17,789	N/A	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$145,717	\$181,473	\$154,353	N/A	6%	-15%
25840 Administrative Technology Services; Systems Operations	\$0	\$62,208	\$101,306	\$84,338	N/A	36%	-17%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$26,520	\$99,041	\$42,054	N/A	59%	-58%
25890 Other Technology Services	\$15,917	\$5,017	\$18,202	\$0	-100%	-100%	-100%
25990 Other Support Services, Central	\$32,980	\$28,140	\$7,415	\$37,091	12%	32%	400%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$697,881	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$782,050	\$1,712,618	\$1,343,866	\$1,413,096	81%	-17%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$96,516	\$17,942	\$30,630	N/A	-68%	71%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$242,970	\$419,758	\$230,850	\$264,338	9%	-37%	15%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$626	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$2,192	\$1,262	N/A	N/A	-42%
26600 Operation and Maintenance of Plant Services; Security Services	\$8,943	\$2,799	\$0	\$211,028	> 500%	> 500%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$97,205	\$130,291	\$157,240	\$158,962	64%	22%	1%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$78,971	\$57,623	N/A	N/A	-27%
27010 Student Transportation; Service Area Direction	\$30,367	\$20,328	\$7,650	\$932	-97%	-95%	-88%
27100 Student Transportation; Vehicle Operation	\$318,586	\$484,364	\$406,184	\$335,515	5%	-31%	-17%
27200 Student Transportation; Monitoring Services	\$884	\$856	\$1,085	\$865	-2%	1%	-20%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$117,935	\$151,909	\$204,686	\$141,766	20%	-7%	-31%
27400 Student Transportation; Purchase of School Buses	\$204,161	\$151,089	\$216,549	\$2,001	-99%	-99%	-99%
27500 Student Transportation; Insurance on Buses	\$39	\$113	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$32,442	\$11,044	\$6,704	\$6,736	-79%	-39%	0%
27910 Student Transportation; Bus Driver Training	\$24	\$948	\$24	\$351	> 500%	-63%	> 500%
31100 Food Services Operations; Service Area Direction	\$25,412	\$40,956	\$47,101	\$47,228	86%	15%	0%
31200 Food Services Operations; Food Preparation and Dispensing	\$314,248	\$445,390	\$539,518	\$524,331	67%	18%	-3%
31300 Food Services Operations; Food Delivery	\$16,665	\$16,900	\$11,617	\$8,070	-52%	-52%	-31%

School Corporation Expenditures by Expenditure Type
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Peru Community Schools (5635)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31400 Food Services Operations; Food Purchases	\$367,125	\$523,262	\$587,798	\$605,241	65%	16%	3%
31900 Other Food Services	\$27,768	\$46,186	\$75,293	\$88,605	219%	92%	18%
Overhead and Operational Total	\$3,749,646	\$5,258,133	\$5,279,591	\$5,095,269	36%	-3%	-3%
Nonoperational							
33400 Athletic Coaches	\$78,033	\$89,398	\$124,716	\$129,701	66%	45%	4%
33990 Other Community Services; Other	\$7,614	\$20,432	\$9,260	\$3,296	-57%	-84%	-64%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$1,963	\$360	N/A	N/A	-82%
43000 Facilities Acquisition and Construction; Professional Services	\$6,240,260	\$11,597	\$14,802	\$27,397	-100%	136%	85%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$4,300	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$860,177	\$712,966	\$61,634	\$15,838	-98%	-98%	-74%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$3,897	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$14,000	\$0	N/A	N/A	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,062	\$500	\$0	\$0	-100%	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$4,297	\$0	\$0	\$8,100	89%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$264,172	\$256,192	\$76,697	\$1,609	-99%	-99%	-98%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$19,406	\$64,540	\$50,728	\$45,460	134%	-30%	-10%
51100 Debt Services; Principal on Debt; Bonds	\$386,854	\$305,950	\$142,560	\$163,649	-58%	-47%	15%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$36,513	\$34,091	N/A	N/A	-7%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$89,139	\$170,644	\$124,200	N/A	39%	-27%
52200 Debt Services; Interest on Debt; Temporary Loans	\$38,120	\$33,352	\$750	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,768,484	\$1,649,000	\$180,000	\$194,635	-89%	-88%	8%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$270,000	\$740,389	\$1,296,365	N/A	380%	75%
54200 Common School Fund; Principal	\$121,493	\$119,462	\$418,000	\$435,000	258%	264%	4%
54250 Common School Fund; Interest	\$0	\$336,095	\$302,500	\$285,620	N/A	-15%	-6%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$1,000	N/A	N/A	N/A
Nonoperational Total	\$9,790,971	\$3,962,924	\$2,345,156	\$2,770,217	-72%	-30%	18%
Prorated By Fund							
26491 2007 Account Code - PERF	\$100,238	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$806,602	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$42,821	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,117,257	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,287	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$454,037	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,528,242	\$0	\$0	\$0	N/A	N/A	N/A